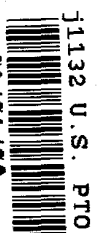


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Attorney Docket No.: HYAE:134

Date: March 1, 2002

COMMISSIONER FOR PATENTS
Washington, D.C. 20231

Sir:

Transmitted herewith for filing under 37 C.F.R. §1.53(b) is the patent application of

Inventor(s): Yasushi TANAKA, Moriguchi-shi, Osaka, Japan; and
Masayuki TANIYAMA, Toyonaka-shi, Osaka, Japan.

For: ENCODING CIRCUIT AND METHOD

Enclosed are:

- [x] Application Data Sheet.
- [x] Fifteen (15) sheets of formal drawings, Figures 1-15.
- [] An Assignment of the invention to MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.
- [x] Certified copy of Japanese application No. 2001-057749, filed March 2, 2001.
- [] A Declaration and Power of Attorney.
- [x] This application is not entitled to small entity status.
- [] A Preliminary Amendment is enclosed.
- [x] An Information Disclosure Statement.
- [x] The executed Declaration and Assignment and full filing fees will follow in due course.

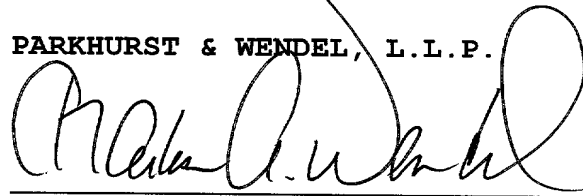
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Stamp

	Number Filed	Number Extra	Rate	Basic Fee \$740.00
Total				
Claims	12 - 20 =	0	x \$ 18.00=	\$
Independent				
Claims	8 - 3 =	5	x \$ 84.00=	\$
Multiple Dependent Claim(s)				
(if applicable)			+ \$ 280.00=	\$
Total				0.00
Reduction by 1/2 for filing Small Entity				
Assignment recordation fee			\$ 40.00=	\$
TOTAL FILING FEE				\$0.00

- [] Our Check No. _____ in the amount of the total filing fee is enclosed. However, if the check is missing or insufficient, the Commissioner is authorized to charge any additional fees which may be required, or credit any overpayment, to our Deposit Account No. -----.
- [] The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to our Deposit Account No. -----: any patent application processing fees under 37 CFR 1.17; and any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

PARKHURST & WENDEL, L.L.P.



Charles A. Wendel

Registration No. 24,453

(rev. 01/02)